

EXHIBIT 2

7/21/43) and Louis Alberghini (whose date of birth is 8/30/40). Mr. Bourque's and Ms. Lanides' employment at Simonds continued for several years after they were rehired.

5. Simonds' President, Raymond Martino, and Simonds' Vice-President of Manufacturing, Ronald Owens, approved the decision to rehire Mr. Alberghini, who was 59 years old at the time. (A true and accurate copy of the "Change Request" documenting such approval is attached hereto as Exhibit 1.)
6. Mr. Martino and Mr. Owens – were not employed by the Company during Patricia Jearman's employment at Simonds.

Signed under the pains and penalties of perjury this 27th day of October 2005.



Ilda M. Thibodeau, Director of Human Resources
Simonds Industries Inc.